



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 15-025

TO: District Superintendents, District Managers,
Joint Technological Education District Business Managers and
Superintendents

FROM: Lyle Friesen, Director of School Finance

DATE: November 3, 2014

SUBJECT: November 3, 2014 Basic calculations for Equalization Assistance Report
(APOR 55-1) and Equalization Assistance and Additional State Aid Detail
Report (APOR 64-1)

Please be advised that the November 3, 2014 apportionment has been completed. The apportionment reports applicable to the FY2014 equalization payment for your school district are posted on your district's home page on the ADE web site [here](#). If you need help finding or viewing these reports please contact ADE/ IT Technology support team at 602-542-7378 or toll free at (866) 577-9636.

The following items have been included in November 3, 2014 APOR calculations:

- **Student Counts:** Student counts reflect the results of the FY2014 processing of student detail submitted by June 30, 2014 at 5 pm. If you have questions or concerns regarding the student counts, please contact your Account Analyst directly. The following link takes you to the account analysts list where you can find your account analyst contact information: <https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.
- **New DAA page in APOR55-1 report:** the APOR 55-1 page 5 modification to combine soft capital and capital outlay revenue limit to district additional assistance was updated for the September 1st payment.
- **District Sponsored Charter School ADMS:** The DSCS was paid based on 40th day ADM if they reached the 40th day by 10/2/2014; otherwise FY15 estimated counts were used for November payment. <http://www.azed.gov/finance/2014/09/26/estimated-counts-submissions/>
- **Transportation Support Level (TSL):** Route miles from FY2014 were reflected in the November 3, 2014 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email your account analyst if you have any questions or concerns regarding this report.



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- **Additional State-Aid (Secure Payment):** The FY2015 Additional State Aid amounts have been updated. They were received from the Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2014; these amounts will be updated once we receive the updated FY2015 voluntary contribution figures from SRP, which we expect to receive by the end of October 2014.
- **FY2014 State-wide Re-calculation:** The FY2014 statewide recalculation payment has been finalized. Positive adjustments were included on the October 1st, FY15 apportionment (APOR64) as a below the line adjustment (lump sum adjustment); negative adjustments have been included on the November 3rd, FY15 apportionment (APOR64) as above the line adjustment (the 4/12 adjustment will be taken back in the November payment and 8/12 will be taken back equally from December to June 30 payments). You may find your FY2014 statewide recalculation adjustment in the report by the following website:
<http://www.azed.gov/finance/2014/09/17/fy-14-statewide-recalculation-adjustments/>
The following memo provided more information about FY14 statewide recalculation:

<http://www.azed.gov/Administrators/SF/NumberedMemos/FY2015/15-018.pdf>

If you have any questions regarding the content of your APOR reports, please contact the Payment Team, via email at SFPaymentTeam@ade.az.gov